

# WHOLESALE DISTRIBUTOR CLAIM FOR TAX REFUND UNCOLLECTIBLE WISCONSIN MOTOR VEHICLE FUEL TAXES

Wisconsin Department of Revenue  
Excise Tax Section  
PO Box 8900  
Madison, WI 53708-8900  
(608) 266-3223 or 266-0064  
Fax: (608) 261-7049  
E-mail: excise@dor.state.wi.us

## IMPORTANT:

- Applies to motor vehicle fuel sold for resale on or after June 1, 1994.
- Fuel tax must be written off as uncollectible before filing a refund claim.

## Please print or type

1. Name of Claimant (individual, partnership, corporation)	2. Business Name	3. Federal ID # (FEIN)		4. Social Security No. (if you do not have a FEIN)
5. Mailing Address - Street or PO Box	6. City	7. State	8. Zip Code	9. Business Telephone (       )

Wisconsin law allows a refund to wholesaler distributors who sell motor vehicle fuel (gasoline, undyed diesel) to another wholesaler distributor or retail dealer for resale and is not able to recover the Wisconsin motor vehicle fuel tax from that customer. The wholesaler distributor is not liable for the uncollectible tax and may apply to the Department for a refund of that tax. Prior to filing this refund claim, you must have written off the motor vehicle fuel taxes in your records as uncollectible. **Exceptions:** A refund may not be claimed for uncollectible alternate or general aviation fuel tax, or uncollectible motor vehicle fuel tax on fuel sold to the ultimate end user of the product. No refund is available on dyed diesel fuel since this fuel is not subject to fuel tax.

**RECOVERY OF UNCOLLECTIBLE FUEL TAXES FROM CUSTOMERS** - Uncollectible motor vehicle fuel taxes refunded by the department which you subsequently recover from customers must be paid to the Department within 30 days after you receive payment. Simply send the Department a check for the recovered taxes along with a letter and a copy of the original refund claim filed. Send these documents to the address in the upper right corner of this form.

**SCHEDULE OF UNCOLLECTIBLE WISCONSIN MOTOR VEHICLE FUEL TAXES.** List below your motor vehicle fuel sales on which Wisconsin fuel taxes are uncollectible. Failure to provide all the information below will delay the processing of your refund claim.

**Due Date of Refund Claim:** A claim must be filed within 4 years of the 15th day of the 4th month following the close of your calendar or fiscal year in which the account became worthless.

(1) Customer's Name, Address & FEIN	(2) Type of Customer (check box)	(3) Date of Sale	(4) Sales Invoice Number	(5) Type of Product (eg., gas, diesel)	(6) Date Wrote Off As Uncollectible	(7) Gallons Sold	(8) Uncollectible FuelTax
	<input type="checkbox"/> Wholesaler distributor <input type="checkbox"/> Retail dealer			<input type="checkbox"/> Gasoline <input type="checkbox"/> Undyed diesel			\$
	<input type="checkbox"/> Wholesaler distributor <input type="checkbox"/> Retail dealer			<input type="checkbox"/> Gasoline <input type="checkbox"/> Undyed diesel			
	<input type="checkbox"/> Wholesaler distributor <input type="checkbox"/> Retail dealer			<input type="checkbox"/> Gasoline <input type="checkbox"/> Undyed diesel			
	<input type="checkbox"/> Wholesaler distributor <input type="checkbox"/> Retail dealer			<input type="checkbox"/> Gasoline <input type="checkbox"/> Undyed diesel			
<b>TOTAL TAX REFUND CLAIMED</b> .....							\$

**DECLARATION:** I declare under penalties of law that I have examined this refund claim and to the best of my knowledge, it is true, correct and complete.

Signature (do not print or type)	Title	Date
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